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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-23
INTELLECTUAL PROPERTY
126.6 HOURS

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Intellectual Property

Bill Date: 03/31/06
Bill Number: 1108452

NAME	DATE	HOURS	DESCRIPTION
ZIFF ED	02/01/06	0.20	DISCUSS PATENT IN PROPOSED SALE OF DTF ASSETS CORRESPONDENCE RE: PATENT ISSUES (0.2).
ZIFF ED	02/03/06	1.00	LEGAL RESEARCH ON BENEFICIAL OWNERSHIP OF PATENTS (1.0)
ZIFF ED	02/07/06	3.00	REVIEW LEGAL RESEARCH ON BENEFICIAL OWNERSHIP OF PATENTS (2.0); WRITE ANALYSIS (1.0).
ZIFF ED	02/10/06	2.00	RESPOND TO CLIENT QUESTION ON COMPUWARE LICENSE (0.5); LEGAL RESEARCH ON EXECUTING IP LICENSES (1.0); REVIEW LICENSE (0.5).
		6.20	
Total Counsel		6.20	
DE ELIZALDE D	02/01/06	1.90	ANALYSIS OF TRANSACTION RE: IP TO DETERMINE WHETHER (I) IP IS PROPERTY OF THE ESTATE AND (II) WHETHER THE TRANSACTION IS ORDINARY COURSE OF BUSINESS (1.9).
DE ELIZALDE D	02/06/06	0.90	RESEARCHED BENEFICIAL OWNERSHIP OF PATENTS (0.9).
DE ELIZALDE D	02/14/06	0.30	TELECONFERENCE WITH P. MARSHALL RE: ASSIGNABILITY OF PATENT (0.3).
DE ELIZALDE D	02/20/06	0.50	EVALUATED CLAIM FROM SAP (0.5).
		3.60	
SHELDEN SV	02/02/06	2.10	RESEARCHING ISSUE RE: BIFURCATION OF LEGAL AND EQUITABLE OWNERSHIP OF A PATENT (2.1).
SHELDEN SV	02/03/06	4.20	FURTHER RESEARC RE: BIFURCATION OF LEGAL AND EQUITABLE OWNERSHIP OF A PATENT, DRAFTING MEMO (4.2).
SHELDEN SV	02/06/06	0.70	REVIEWING EMAILS RE: QUESTION OF BENEFICIAL PATENT OWNERSHIP AND REVISING AS PER RESEARCH (0.7).
		7.00	
Total Associate		10.60	
TOTAL TIME		<u>16.80</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Intellectual Property

Bill Date: 03/31/06
Bill Number: 1108452

Disbursement	Date	Vendor/Employee/Dept.	Amount
Telephone Expense	02/24/06	Telecommunications, D	0.42
Telephone Expense	02/24/06	Telecommunications, D	0.58
		TOTAL TELEPHONE EXPENSE	\$1.00
Lexis/Nexis	02/03/06	Shelden SV	133.00
		TOTAL LEXIS/NEXIS	\$133.00
		TOTAL MATTER	\$134.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Intellectual Property

Bill Date: 04/30/06
Bill Number: 1108601

NAME	DATE	HOURS	DESCRIPTION
TOUSSI S	03/30/06	2.50	REVIEW AND ANALYZE DENSO SETTLEMENT AGREEMENT RE PATENT DISPUTE (1.0); FOLLOW UP ISSUES RE APPROVING SETTLEMENT AND 9019 MOTION (1.2); CORRESPONDENCE RE SAME (0.3).
		2.50	
ZIEGLER VE	03/22/06	8.30	REVIEW AND ANALYZE LICENSE AGREEMENT, ASSIGNMENT AGREEMENT, AND EMAIL CORRESPONDENCE RE: SAME (2.3); LEGAL RESEARCH RE: OWNERSHIP OF PATENTS UNDER EU AND US LAW (3.9); REVIEW AND ANALYZE INFORMATION PROVIDED BY DELPHI (2.1).
ZIEGLER VE	03/24/06	7.00	CONTINUE ANALYSIS OF DIFFERENT ISSUES RELATED TO SALE OF BERLIN PATENTS (3.2); PREPARE A INFORMATION REQUEST MEMO TO CLIENT (3.2); EMAIL CORRESPONDENCE RE: SAME (0.6).
ZIEGLER VE	03/26/06	11.80	REVIEW AND ANALYZE LICENSE AGREEMENT AND ASSIGNMENT AGREEMENT (2.3); LEGAL RESEARCH RE: INTELLECTUAL PROPERTY AND ORDINARY COURSE OF BUSINESS (3.2); LEGAL RESEARCH RE: OWNERSHIP OF PATENTS UNDER EU AND US LAW (4.2); REVIEW AND ANALYZE INFORMATION PROVIDED BY DELPHI (2.1).
ZIEGLER VE	03/27/06	1.40	TELECONFERENCE WITH S. NELSON RE: CALCULATION OF ROYALTIES AND OWNERSHIP OF PATENTS (0.8); FOLLOW UP EMAIL RE: SAME (0.6).
ZIEGLER VE	03/29/06	6.20	LEGAL RESEARCH RE: SALE OF BERLIN PATENTS (4.1); ANALYSIS AND EMAIL CORRESPONDENCE RE: SAME (2.1).
ZIEGLER VE	03/30/06	7.20	LEGAL RESEARCH RE: SALE OF BERLIN PATENTS (4.1); ANALYSIS AND EMAIL CORRESPONDENCE RE: SAME (3.1).
		41.90	
Total Associate		44.40	
TOTAL TIME		<u>44.40</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Intellectual Property

Bill Date: 04/30/06
Bill Number: 1108601

Disbursement	Date	Vendor/Employee/Dept.	Amount
Telephone Expense	03/31/06	Telecommunications, D	1.45
Telephone Expense	03/31/06	Telecommunications, D	1.53
Telephone Expense	03/31/06	Telecommunications, D	0.02
		TOTAL TELEPHONE EXPENSE	\$3.00
Lexis/Nexis	03/20/06	Shelden SV	204.92
Lexis/Nexis	03/21/06	Shelden SV	471.64
Lexis/Nexis	03/22/06	Shelden SV	265.92
Lexis/Nexis	03/23/06	Shelden SV	142.52
		TOTAL LEXIS/NEXIS	\$1,085.00
Westlaw	03/22/06	Ziegler VE	289.60
Westlaw	03/30/06	Ziegler VE	72.40
		TOTAL WESTLAW	\$362.00
Other Professional Fees	03/29/06	Jennison & Shultz, P.C.	62.67
Other Professional Fees	03/29/06	Jennison & Shultz, P.C.	62.66
Other Professional Fees	03/29/06	Jennison & Shultz, P.C.	62.67
		TOTAL OTHER PROFESSIONAL FEES	\$188.00
Messengers/ Courier	03/03/06	Dist Serv/Mail/Page, D	59.39
Messengers/ Courier	03/03/06	Dist Serv/Mail/Page, D	59.39
Messengers/ Courier	03/06/06	Dist Serv/Mail/Page, D	6.22
		TOTAL MESSENGERS/ COURIER	\$125.00
Outside Research/Internet Services	03/05/06	Dialog Corporation	24.21
Outside Research/Internet Services	03/05/06	Dialog Corporation	95.79
		TOTAL OUTSIDE RESEARCH/INTERNET SERVICES	\$120.00
		TOTAL MATTER	\$1,883.00

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Delphi Corporation (DIP)
Intellectual Property

Bill Date: 05/31/06
Bill Number: 1108515

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	04/19/06	1.00	WORK ON DENSO SETTLEMENT MOTION AND ORDER (1.0).
MARAFIOTI KA	04/20/06	2.70	REVIEW DENSO SETTLEMENT PAPERS (0.6); TELECONFERENCE WITH J. FUNKE (0.4); REVISE MOTION TO APPROVE SETTLEMENT (0.5); WORK ON MOTION TO FILE PORTIONS OF SETTLEMENT PLEADINGS UNDER SEAL (1.2).
MARAFIOTI KA	04/21/06	0.50	FINALIZE DENSO SETTLEMENT PLEADINGS (0.5).
		4.20	
Total Partner		4.20	
MATZ TJ	04/13/06	0.90	REVIEW AND REVISE DENSO CORPORATION 9019 SETTLEMENT MOTION (0.9).
MATZ TJ	04/17/06	0.40	CONTINUE REVIEW AND COMMENT ON DENSO 9019 SETTLEMENT PLEADINGS (0.4).
MATZ TJ	04/18/06	0.40	CONTINUE REVIEW OF DENSO 9019 STIPULATION AND MOTION (0.4).
MATZ TJ	04/20/06	4.50	REVIEW AND REVISE TO DENSO PATENT INFRINGEMENT SETTLEMENT MOTION, ORDER AND CONFIDENTIAL INFORMATION ISSUES (2.0); TELECONFERENCE WITH J. FUNKE RE: SAME (0.4); CORRESPONDENCE WITH J. FUNKE RE: SAME (0.4); REVIEW AND REVISE DRAFT MOTION TO SEAL AND SEALING ORDER (0.7); FOLLOW UP REDACTION WORK RE: DENSO MOTION (0.2); CONTINUE TO REVIEW AND REVISION TO DENSO 9019 MOTIONS (0.8).
MATZ TJ	04/21/06	2.30	REVIEW, REVISE AND FINALIZE FOR FILING MOTION TO FILE UNDER SEAL RE: DENSO PATENT STIPULATION (0.8); TELECONFERENCE WITH CHAMBERS RE: SAME (0.2); REVIEW, REVISE, AND FINALIZE FOR FILING DENSO PATENT LITIGATION SETTLEMENT STIPULATION AND MOTION (1.3).
MATZ TJ	04/24/06	0.10	REVIEW DENSO CORPORATION 9019 SETTLEMENT SEALING ORDER (0.1).
		8.60	
Total Counsel		8.60	

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SHELDEN SV	04/11/06	4.20	RESEARCH WHETHER BENEFICIAL OWNER OF PATENT IS ENTITLED TO PAYMENT (4.2).
SHELDEN SV	04/12/06	0.80	FOLLOW-UP RESEARCH FROM YESTERDAY, DRAFTING RESEARCH RESULTS (0.8).
SHELDEN SV	04/14/06	2.60	REVISE PATENT DIVISIBILITY MEMO, CONDUCTING SUPPLEMENTAL RESEARCH (2.6).
SHELDEN SV	04/15/06	0.20	FOLLOW-UP RESEARCH RE: PATENT DIVISIBILITY MEMO (0.2).
SHELDEN SV	04/26/06	3.60	RESEARCH NEW CASES FOR PATENT DIVISIBILITY MEMO, REVISE MEMO (3.6).
SHELDEN SV	04/27/06	0.30	REVISE PATENT DIVISIBILITY MEMO, SENDING TO E. ZIFF (0.3).
SHELDEN SV	04/28/06	0.30	TELECONFERENCE WITH CORPORATE ATTORNEY RE: RESEARCH (0.3).
		12.00	

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TOUSSI S	04/06/06	1.30	REVIEW LATEST DRAFT OF DENSO PATENT INFRINGEMENT SETTLEMENT AND AGREEMENT (1.0); CORRESPOND WITH CLIENT RE: SAME (0.3).
TOUSSI S	04/10/06	1.50	VARIOUS CORRESPONDENCE RE: DENSE PATENT LITIGATION SETTLEMENT (0.7); DISCUSS CHANGES TO LICENSING AGREEMENT AND PROCEDURES FOR COURT APPROVAL WITH CLIENT (0.8).
TOUSSI S	04/12/06	1.40	ADDRESS ISSUES RE: DENSO LICENSING AGREEMENT AND PATENT DISPUTE (1.0); REVIEW RELATED MOTIONS IN CONNECTION WITH OBTAINING 9019 APPROVAL (0.4).
TOUSSI S	04/19/06	5.60	REVIEW DENSO LICENSING AGREEMENT AND SETTLEMENT (0.5); EDIT AND REVISE MOTION TO APPROVE DENSO SETTLEMENT (1.2); VARIOUS TELECONFERENCE TO DISCUSS STATUS OF SAME (1.2); DRAFT AND REVISE MOTION TO FILE DENSO SETTLEMENT MOTION UNDER SEAL (1.5); CORRESPONDENCE RE: SAME (0.5); INPUT CHANGES RE: MOTION (0.4); REVIEW ORDER TO FILE UNDER SEAL (0.3).
TOUSSI S	04/20/06	4.50	EDIT AND REVISE UNDER SEAL MOTION/ORDER TO FILE DENSE LICENSING AGREEMENT UNDER SEAL (1.2); REVIEW AND ADDRESS COMMENTS TO SAME (0.6); FINALIZE DOCUMENTS FOR FILING (0.5); EDIT AND REVISE UNDERLYING MOTION AND ORDER TO APPROVE DENSO SETTLEMENT (1.2); FINALIZE MOTION/ORDER/NOTICE RE: DENSO SETTLEMENT FOR FILING (1.0).
TOUSSI S	04/24/06	0.70	ADDRESS ISSUES RE: DENSO LICENSING AGREEMENT SETTLEMENT (0.4); FOLLOWUP WITH DENSO'S COUNSEL ON MOTION (0.3).
		15.00	

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WHARTON JN	04/11/06	1.60	BEGIN TO DRAFT MOTION TO APPROVE SETTLEMENT WITH DENSO RE: PATENT INFRINGEMENT LAWSUIT (1.6).
WHARTON JN	04/12/06	3.20	CONTINUE TO DRAFT MOTION TO APPROVE SETTLEMENT WITH DENSO (3.2).
WHARTON JN	04/13/06	1.50	CONTINUE TO DRAFT MOTION TO APPROVE SETTLEMENT WITH DENSO (1.5).
WHARTON JN	04/14/06	1.60	CONTINUE TO DRAFT MOTION TO APPROVE SETTLEMENT WITH DENSO (1.6).
WHARTON JN	04/18/06	0.80	CONTINUE TO REVISE MOTION TO APPROVE SETTLEMENT OF DENSO PATENT INFRINGEMENT LITIGATION (0.8).
WHARTON JN	04/20/06	2.80	CONTINUE TO REVISE MOTION TO APPROVE SETTLEMENT OF PATENT INFRINGEMENT LITIGATION WITH DENSO (2.8).
WHARTON JN	04/21/06	0.70	FINISH REVISING MOTION TO APPROVE SETTLEMENT WITH DENSO RE: PATENT INFRINGEMENT DISPUTE (0.7).
		12.20	
ZALTZMAN H	04/20/06	4.10	DRAFT DENSO 9019 ORDER (0.5); EDIT DENSO 9019 MOTION (1.3); DRAFT ORDER TO FILE DENSO MOTION UNDER SEAL (1.0); EDIT DENSO ORDER TO FILE UNDER SEAL (0.8); EDIT DENSO MOTION TO FILE UNDER SEAL (0.5).
ZALTZMAN H	04/21/06	0.30	DRAFT DENSO UNDER SEAL NOTICE (0.2); DRAFT DENSO MOTION 9019 NOTICE (0.1).
ZALTZMAN H	04/25/06	0.10	REVIEW SIGNED DENSO UNDER SEAL ORDER (0.1).
		4.50	
ZIEGLER VE	04/04/06	4.10	LEGAL RESEARCH RE: OWNERSHIP OF PATENTS UNDER EU AND US LAW (4.1).
		4.10	
Total Associate		47.80	

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SALAZAR AG	04/13/06	0.70	PREPARE AND FILE LEASE NOTICES AND COORDINATE SERVICE (0.7).
SALAZAR AG	04/19/06	0.30	CORRESPOND RE: LEASE NOTICES AND AFFIDAVITS OF SERVICE (0.3).
SALAZAR AG	04/20/06	0.30	PREPARE AND ELECTRONICALLY FILE LEASE NOTICE AND COORDINATE SERVICE (0.3).
SALAZAR AG	04/21/06	0.60	REVIEW DRAFT AFFIDAVITS OF SERVICE FOR LEASES (0.4); DISCUSS EDITS RE: AFFIDAVITS OF SERVICE (0.2).
SALAZAR AG	04/25/06	0.40	REVIEW LEASE NOTICE AFFIDAVITS OF SERVICE AND CONFIRM FOR FILING (0.3); DISTRIBUTE AFFIDAVITS OF SERVICE TO CLIENT (0.1).
SALAZAR AG	04/27/06	0.30	DISTRIBUTE OBJECTION TO LEASE NOTICE (0.3).
		2.60	
ZSOLDOS AF	04/06/06	4.30	PREPARE, UPDATE, AND COORDINATE COPIES AND DISTRIBUTION OF CHEROKEE EXHIBIT BINDER IN PREPARATION FOR HEARING (4.3).
		4.30	
Total Legal Assistant		6.90	
TOTAL TIME		<u>67.50</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Intellectual Property

Bill Date: 05/31/06
Bill Number: 1108515

Disbursement	Date	Vendor/Employee/Dept.	Amount
Lexis/Nexis	04/11/06	Shelden SV	134.24
Lexis/Nexis	04/14/06	Shelden SV	460.76
Lexis/Nexis	04/17/06	Ziegler VE	13.00
Lexis/Nexis	04/26/06	Shelden SV	26.00
		TOTAL LEXIS/NEXIS	\$634.00
Vendor Hosted Teleconferencing	04/30/06	Teleconferencing Services, LLC	22.00
		TOTAL VENDOR HOSTED TELECONFERENCING	\$22.00
		TOTAL MATTER	\$656.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Intellectual Property

Bill Date: 06/30/06
Bill Number: 1112661

NAME	DATE	HOURS	DESCRIPTION
MEISLER RE	05/01/06	2.80	REVIEW PROPOSED TRANSFER AND CONVEYANCE OF IP (0.3); PREPARE FOR TELECONFERENCE WITH CLIENT RE: SAME (0.4); PARTICIPATE ON TELECONFERENCE RE: SAME (1.3); FOLLOW UP ON ISSUES THAT AROSE RE: SAME (0.8).
MEISLER RE	05/02/06	1.60	CONTINUE TO REVIEW PROPOSED TRANSFER AND CONVEYANCE OF IP (0.5); WORK ON POSSIBLE SETTLEMENT OF IP LITIGATIONS (0.8); TELECONFERENCE WITH D. DONAGHUE RE: SAME (0.3).
MEISLER RE	05/08/06	1.00	PREPARE FOR CONFERENCE CALL WITH CLIENT RE: POTENTIAL SETTLEMENT OF LITIGATION (0.5); PARTICIPATE ON CONFERENCE CALL RE: SAME (0.3); FOLLOW UP RE: SAME (0.2).
MEISLER RE	05/13/06	0.20	REVIEW CORRESPONDENCE FROM WILMER HALE (0.2).
MEISLER RE	05/22/06	2.00	CONTINUED ANALYSIS OF POTENTIAL SALE AND LICENSE OF PATENTS RE: BERLIN DIVESTITURE (1.5); TELECONFERENCE WITH S. CORCORAN RE: SAME (0.2); TELECONFERENCE WITH L. HIESTAND RE: SAME (0.3).
MEISLER RE	05/23/06	0.60	ANALYSIS OF LITIGATION INQUIRY POSED BY F. KUPLICKI (0.4); TELECONFERENCE WITH F. KUPLICKI RE: SAME (0.1); REVIEW STATUS OF POTENTIAL IT DISPUTE (0.1).
MEISLER RE	05/24/06	0.30	TELECONFERENCE WITH S. CORCORAN RE: SALE OF PATENTS (BERLIN DIVESTITURE) (0.3).
MEISLER RE	05/25/06	0.90	CONTINUED ANALYSIS OF SALE OF PATENTS AND LICENSE OF SAME RE: BERLIN DIVESTITURE (0.3); TELECONFERENCE WITH M. MCGUIRE AND T. TWOMEY RE: SAME (0.6).

9.40

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

ZIEGLER VE	05/02/06	4.10	DRAFT ANALYSIS RE: SALE AND LICENSE OF BERLIN PATENTS (2.1); EMAIL CORRESPONDENCE WITH J. STRZEBNIOK RE: SAME (2.0).
ZIEGLER VE	05/05/06	1.80	REVIEW PATENT TRANSFER AGREEMENT (1.8).
ZIEGLER VE	05/17/06	5.30	ANALYZE AND REVISE PATENT TRANSFER AGREEMENT RE: SALE AND LICENSE OF BERLIN PATENTS (4.2) EMAIL CORRESPONDENCE WITH J. STRZEBNIOK RE: SAME (1.1).
ZIEGLER VE	05/19/06	4.10	DRAFT ANALYSIS AND REVISE PATENT TRANSFER AGREEMENT E: SALE AND LICENSE OF BERLIN PATENTS (4.1).
ZIEGLER VE	05/22/06	2.10	DRAFT ANALYSIS RE: SALE AND LICENSE OF BERLIN PATENTS (2.1).
ZIEGLER VE	05/23/06	3.20	RESEARCH ISSUES RE: LICENSING AND ORDINARY COURSE OF BUSINESS (3.2).
		20.60	
Total Associate		30.00	
TOTAL TIME		<u>30.00</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Intellectual Property

Bill Date: 06/30/06
Bill Number: 1112661

Disbursement	Date	Vendor/Employee/Dept.	Amount
Telephone Expense	05/26/06	Telecommunications, D	0.99
Telephone Expense	05/26/06	Telecommunications, D	1.00
Telephone Expense	05/26/06	Telecommunications, D	0.01
TOTAL TELEPHONE EXPENSE			\$2.00
TOTAL MATTER			\$2.00